

### **Amendments**

#### **In the Specification:**

The second full paragraph on page 4, starting on line 10:

Referring to Figs 1f and 1g, a second photoresist film pattern 29 is formed on the second hard mask layer 27 via an exposure and development process using a connection layer mask (not shown). Thereafter, the tunnel barrier layer 17, the pinned magnetic layer 15 and the metal layer 13 for a connection layer ~~is~~ are patterned using the second photoresist pattern 29 to form a metal layer 13 pattern and a MTJ cell.

The paragraph bridging pages 5 and 6, starting on line 22 of page 5:

In order to achieve the above object of the present invention, there is provided a method for manufacturing a MRAM, comprising the steps of: forming a metal layer for a connection layer connected to a semiconductor substrate through a lower insulating layer; sequentially forming a pinned magnetic layer, a tunnel barrier layer and a free magnetic layer on the metal layer; forming a hard mask on the free magnetic layer; etching the hard mask layer and the free magnetic layer in a ~~photolithography~~ photolithography process using a MTJ cell mask to expose the tunnel barrier layer; sequentially forming a barrier layer and an insulating film on the entire surface; anisotropically etching the insulating film to form an insulating film spacer on a sidewall of the hard mask layer and the free magnetic layer; and etching the tunnel barrier layer, the pinned magnetic layer and the metal layer using the insulating film spacer and the hard mask layer as a mask to form a MTJ cell and connection layer.

The last full paragraph on page 8, starting on line 21:

An oxide film or nitride film (not shown) having a predetermined thickness ~~are~~ is deposited on the entire surface of the resulting structure, and then anisotropically etched to form an insulating film spacer 57.

The first full paragraph on page 9, starting on line 1:

Referring to Fig. 3d, the tunnel barrier layer 47, the pinned magnetic layer 45 and the metal layer 43 are ~~patched~~ patterned using the hard mask layer 51 and the insulating film spacer 57 as a mask to simultaneously form a MTJ cell is and a metal layer.